

# ***Sumner County, Kansas***

## **Annual Financial Report**

***December 31, 2017***

### **County Commission**

*Jim Newell*

*Cliff Bales*

*Steve Warner*

### **County Clerk**

*Debra Norris*

### **County Treasurer**

*Dannetta Cook*

### **Independent Auditors**

***Kenneth L Cooper Jr CPA, Chtd.***

**Certified Public Accountants**

*Wellington, Kansas*

# ***Sumner County, Kansas***

*Year Ended December 31, 2017*

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*Year Ended December 31, 2017*

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*Year Ended December 31, 2017*

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**KENNETH L COOPER JR CPA, CHTD**  
***Certified Public Accountant***

INDEPENDENT AUDITOR'S REPORT

Sumner County Board of Commissioners  
501 N Washington  
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) as of and for the year ended December 31, 2017 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2017, or changes in net position and, when applicable, cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2017 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2017 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2016 basic financial statement upon which we rendered an unqualified opinion dated July 26, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement taken as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants  
Wellington, Kansas

July 24, 2018

**Sumner County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Funds</b>							
<b>Governmental Type Funds</b>							
General	\$ 768,773		\$ 7,112,964	\$ 7,961,477	\$ (79,740)	\$ 366,594	\$ 286,854
<b>Special Purpose Funds:</b>							
Road and Bridge	1,150,468	-	3,924,993	3,897,020	1,178,441	110,178	1,288,619
Special Bridge	6,025	-	38,729	39,336	5,418	-	5,418
Special Road and Bridge	348	-	10	-	358	-	358
Agric Complex Bond & Int	68,934	-	10,478	-	79,412	-	79,412
4-H Club	104	-	3,141	3,000	245	-	245
Fair Association Building	366	-	3,436	3,500	302	-	302
County Fair	361	-	11,483	11,500	344	-	344
Health Fund	33,295	-	1,063,659	1,050,434	46,520	9,390	55,910
Casino Application	57,500	-	-	57,500	-	-	-
Soil Conservation	816	-	25,202	25,000	1,018	-	1,018
Election Fund	54,447	-	246,713	258,536	42,624	20	42,644
Noxious Weeds	71,824	-	164,849	180,498	56,175	1,105	57,280
Ambulance	227	-	683,878	683,500	605	-	605
Employee Benefits	45,415	-	4,157,858	3,615,711	587,562	47,522	635,084
County Extension Council	3,177	-	167,492	164,812	5,857	-	5,857
Mental Health	3,347	-	411,942	415,000	289	3,242	3,531
Community College Tuition	37	-	11	-	48	-	48
Appraiser's Cost	16,570	-	458,582	440,071	35,081	1,771	36,852
Futures Unlimited	907	-	182,856	182,755	1,008	-	1,008
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	1,796	-	139,601	136,937	4,460	-	4,460
Tax Sale Foreclosure	60,571	-	35,042	41,906	53,707	-	53,707
Tort Liability	98,798	-	2	14,279	84,521	-	84,521
Special Highway Improvement	331	-	-	-	331	-	331
Futures Unlimited Building	885	-	24,136	24,123	898	-	898
Concealed Carry Fees	8,915	-	1,820	-	10,735	-	10,735
Special Parks and Recreation	4,058	-	-	-	4,058	-	4,058
Special Alcohol Program	245,341	-	107,129	43,200	309,270	-	309,270
Local Environment Protection Grant	6	-	-	-	6	-	6
Community Corrections	39,117	-	169,920	191,611	17,426	1,505	18,931
Work Release	4,841	-	2,600	2,048	5,393	200	5,593
Sanitary Landfill	102,239	-	-	-	102,239	-	102,239
Capital Improvement	78,377	-	23,753	53,126	49,004	-	49,004
Sheriff Asset Forfeiture	8,756	-	-	-	8,756	-	8,756
Federal Equitable Sharing	196,265	-	19,502	7,455	208,312	7,479	215,791
2010 911 Wire Line	232,739	-	155,080	202,582	185,237	49,251	234,488
CDBG Grant	-	-	16,413	16,413	-	-	-
Sex Offender Fee	5,949	-	7,325	1,750	11,524	-	11,524
Inmate Phone System	87,234	-	37,178	28,309	96,103	2,432	98,535
Equipment Reserve	1,655,293	-	232,637	303,324	1,584,606	-	1,584,606
County Cemetery	132,025	-	16,239	16,436	131,828	2,796	134,624
DARE Program	4,216	-	-	3,000	1,216	-	1,216
Juvenile Justice	19,951	-	185,386	184,847	20,490	1,445	21,935

**Sumner County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
EMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,076	-	-	-	4,076	-	4,076
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	-	-	579,017	579,017	-	-	-
Special Emergency Response Team	14,596	-	17,753	10,113	22,236	1,093	23,329
Donations for Drug Dog	1	-	-	-	1	-	1
Register of Deeds Technology	140,164	-	31,980	4,886	167,258	-	167,258
Sales Tax Purpose-Health Care	12,903	-	1,292,204	1,305,107	-	-	-
Clerk Technology	15,373	-	7,995	-	23,368	-	23,368
Treasurer Technology	15,374	-	7,995	-	23,369	-	23,369
Cowley College Sales Tax	-	-	744,513	744,513	-	-	-
Bio-Terrorism Grant	28,426	-	28,129	17,814	38,741	34	38,775
Pan Flu Grant	9,958	-	-	-	9,958	-	9,958
Cities Readiness Grant	3,069	-	43,642	41,430	5,281	-	5,281
CRI Regional Grant	907	-	161,577	122,177	40,307	-	40,307
SCMR Regional PHEP Grant	5,749	-	40,467	34,506	11,710	-	11,710
Auto License Fee	8,992	-	203,593	178,892	33,693	-	33,693
Contingent At Risk	1,704,045	-	509,649	-	2,213,694	-	2,213,694
<b>Bond and Interest Funds:</b>							
Bond and Interest	71,326	-	1,303,107	1,257,564	116,869	-	116,869
Slate Valley Sewer	19,412	-	15,965	13,768	21,609	-	21,609
Greenfield Improvement District B&I	(431)	-	13,856	12,518	907	-	907
<b>Capital Project Funds:</b>							
Road Bond Series 2014-1	541,094	-	-	-	541,094	-	541,094
Greenfield Improvement District	898	-	-	898	-	-	-
<b>Business Funds:</b>							
Self-Insured Medical Plan	289,465	-	2,430,381	2,640,899	78,947	-	78,947
<b>Trust Funds:</b>							
Prosecuting Attorney Trainee	54,554	-	9,157	5,710	58,001	-	58,001
<b>Total Reporting Entity (excluding Agency Funds)</b>	<u>\$ 8,211,238</u>	<u>\$ -</u>	<u>\$ 27,283,019</u>	<u>\$ 27,230,808</u>	<u>\$ 8,263,449</u>	<u>\$ 606,057</u>	<u>\$ 8,869,506</u>



**Sumner County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 55,217
Impact Bank, Wellington, KS	Slate Valley	21,609
Impact Bank, Wellington, KS	Special Auto checking	117,579
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	8,081
Impact Bank, Wellington, KS	Peck Improvement	25,547
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	465,609
Bank of Commerce, Wellington, KS	Law Library	85,810
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	21,342

Cash in savings account:

Impact Bank, Wellington, KS	9,784,815
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Cash in certificates of deposit

Security State Bank, Wellington, KS	-
Impact Bank, Wellington, KS	6,300,000
Valley State Bank, Belle Plaine, KS	2,500,000
Bank of Commerce, Wellington, KS	Law Library 19,797

Cash items

Cash on hand	10,608
Returned checks held for collection	4,699

Other cash

Funds held by Self-Insured Medical Plan administrator	78,948
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Investments

State of Kansas Municipal Investment Pool	14,677,238
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Unreconciled difference

87

Total Cash and investments

34,177,334

Agency Funds per Statement 3

(25,307,828)

Total Reporting Entity (Excluding Agency Funds)

\$ 8,869,506

# ***Sumner County, Kansas***

## **Notes to Financial Statement**

*December 31, 2017*

### **1. Summary of Significant Accounting Policies**

#### **A. Municipal Financial Reporting Entity**

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

#### **B. Regulatory Basis Fund Types**

General Fund--the chief operating fund of the County. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

#### **C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

# ***Sumner County, Kansas***

## **Notes to Financial Statement**

*December 31, 2017*

### **1. Summary of Significant Accounting Policies (continued)**

#### **D. Property taxes**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

#### **E. Reimbursements**

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

#### **F. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2017 which amended the budget for two funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

***Sumner County, Kansas***  
**Notes to Financial Statement**  
*December 31, 2017*

**1. Summary of Significant Accounting Policies (continued)**

**F. Budgetary Information (continued)**

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**2. Stewardship, Compliance and Accountability**

**A. Compliance With Finance-Related Legal and Contractual Provisions**

Expenditures in Excess of Budgeted Amount

K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2017, expenditures exceeded budget in the General Fund by \$334,517, and in the Self Insured Medical Plan Fund by \$143,950. Although expenditures in the Capital Improvement Fund exceeded its budget, under this fund's authorizing statute, expenditures from the fund are not subject to the budget law.

Cash Basis Law

Commitments and expenditures exceeded available cash in the General Fund by \$79,740, a violation of K.S.A. 10-1113.

**B. Deficit Cash/Unencumbered Cash for Individual Funds**

In addition to the General Fund, several of the Treasurer's tax funds had temporary negative balances, pending apportionment of taxes under collection.

# ***Sumner County, Kansas***

## **Notes to Financial Statement**

*December 31, 2017*

### **3. Deposits and Investments**

As of December 31, 2017, the County had the following investments and maturities:

<u>Security Description</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>		
Kansas Municipal Investment Pool	\$14,677,238	\$14,677,238		N/A

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2017 in the amount of \$14,677,238 are all invested in the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any peak periods in 2017. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$19,463,359 and the bank balance was \$20,528,760. The bank balance was held by four banks and the self-insured health plan's third party administrator (TPA), resulting in a concentration of credit risk. As of 12/31/17, the balance held by the TPA in their bank account was \$78,948. The County has no assurance that this amount is secured by FDIC coverage or collateral. Of the bank balance, \$78,948 was held by the TPA, \$1,250,348 was covered by federal depository insurance and \$19,199,464 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2017 the County had invested \$14,677,238 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**Sumner County, Kansas**  
**Notes to Financial Statement**  
*December 31, 2017*

**4. Long-term debt**

Changes in long-term liabilities for the County for the year ended December 31, 2017 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds</b>									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	10,485,000	-	695,000	9,790,000	366,250
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	139,000	-	8,000	131,000	4,518
					<u>10,624,000</u>	<u>-</u>	<u>703,000</u>	<u>9,921,000</u>	<u>370,768</u>
<b>KDHE - Slate Valley Sewer</b>									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	109,447	-	10,248	99,199	2,630
								Service fee	267
<b>KS Department of Transportation - Belle Plaine Road</b>									
	3.80%	2/28/2006	3,229,890	8/1/2017	189,127	-	189,127	-	6,714
								Service fee	473
<b>Capital Leases</b>									
24 Copiers - Delage Landen	3.90%	3/14/2012	218,999	6/14/2017	22,839	-	22,839	-	261
1 Copier - Delage Landen	Unavailable	5/17/2012	5,100	5/17/2017	739	-	739	-	-
4 Caterpillar Motor Graders	2.20%	1/15/2016	882,960	1/15/2021	820,383	-	63,954	756,429	18,048
1 Gradall Excavator	2.60%	2/12/2016	324,727	2/12/2021	263,097	-	63,245	199,852	6,893
2016 Ford F250	4.45%	1/1/2017	17,974		-	17,974	15,536	2,438	-
					<u>1,107,058</u>	<u>17,974</u>	<u>166,313</u>	<u>958,719</u>	<u>25,202</u>
Total Reporting Entity					<u>12,029,632</u>	<u>17,974</u>	<u>1,068,688</u>	<u>10,978,918</u>	<u>406,054</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023-2027</u>	<u>2028-2030</u>	<u>Total</u>
<b>Principal</b>								
GO Bond 2014 Series 1	725,000	755,000	780,000	815,000	850,000	4,785,000	1,080,000	9,790,000
GO Bond 2015 Series 1	8,000	9,000	9,000	9,000	9,000	52,000	35,000	131,000
KDHE - Slate Valley Sewer	10,527	10,815	11,110	11,413	11,724	43,611	-	99,199
Capital Leases	132,702	133,401	692,616	-	-	-	-	958,719
Total Principal	<u>876,229</u>	<u>908,216</u>	<u>1,492,726</u>	<u>835,413</u>	<u>870,724</u>	<u>4,880,611</u>	<u>1,115,000</u>	<u>10,978,918</u>
<b>Interest &amp; Service Fees</b>								
GO Bond 2014 Series 1	352,350	330,600	307,950	284,550	260,100	805,600	43,200	2,384,350
GO Bond 2015 Series 1	4,258	3,998	3,705	3,413	3,120	10,855	2,308	31,655
KDHE - Slate Valley Sewer	2,617	2,330	2,035	1,732	1,421	2,396	-	12,531
Capital Leases	21,878	18,739	15,525	-	-	-	-	56,141
Total Interest	<u>381,103</u>	<u>355,667</u>	<u>329,215</u>	<u>289,695</u>	<u>264,641</u>	<u>818,851</u>	<u>45,508</u>	<u>2,484,677</u>
Total Principal and Interest	<u>1,257,331</u>	<u>1,263,883</u>	<u>1,821,940</u>	<u>1,125,107</u>	<u>1,135,365</u>	<u>5,699,462</u>	<u>1,160,508</u>	<u>13,463,596</u>

# ***Sumner County, Kansas***

## **Notes to Financial Statement**

*December 31, 2017*

### **5. Commitments**

#### **A. Financing Commitment**

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

#### **B. Nursing Home Lease**

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

### **6. Capital project funds**

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2017, the following projects were completed or underway:

	Project	Project to Date	Dec. 31, 2017
<u>Project</u>	<u>Authorization</u>	<u>Expenditures</u>	<u>Status</u>
2014 Road Project	12,500,000	12,193,281	Inactive

### **7. Risk Management**

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2016 to 2017 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

**Sumner County, Kansas**  
**Notes to Financial Statement**  
*December 31, 2017*

**8. Interfund transfers and other interfund activity**

The following is a schedule of interfund operating transfers made in 2017:

<u>Transferred From:</u>	<u>Transferred To:</u>	<u>Amount</u>	<u>Statutory Authority</u>
			KSA
General	Equipment Reserve	92,000	19-119
General	Ambulance	329,484	19-271
Casino Application	General	57,500	79-2958
Equipment Reserve	General	182,385	19-119
Special Auto	General	8,993	8-145
Election	Equipment Reserve	60,000	19-119
Health	Equipment Reserve	39,200	19-119
Noxious Weed	Equipment Reserve	7,711	19-119
Appraiser's Cost	Equipment Reserve	7,126	19-119
E911	Equipment Reserve	25,000	19-119
Oil & Gas Valuation Depletion	General	222,618	19-271
		<u>1,032,017</u>	

**9. Other Long-Term Obligations from Operations**

**A. Post-Employment Health Care Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. For all years prior to 2016, each retiree paid the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

Beginning in 2016, the County began paying 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

**B. Compensated absences**

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.



**Sumner County, Kansas**  
**Notes to Financial Statement**  
*December 31, 2017*

**10. Defined Benefit Pension Plan**

General Information about the Pension Plan

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for KPERS and 19.03% for KP&F for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$544,344 for KPERS and \$218,174 for KP&F for the year ended December 31, 2017, and \$579,164 for KPERS and \$215,969 for KP&F for the year ended December 31, 2016.

Net Pension Liability

At December 31, 2017, Sumner County's proportionate share of the collective net pension liability reported by KPERS was \$5,238,470 and \$1,990,919 by KP&F for a total of \$7,229,389. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. Sumner County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Sumner County, Kansas**  
**Notes to Financial Statement**  
*December 31, 2017*

**11. Self-Insured Medical Plan**

In July 2014, the County began a self-insurance medical plan by contracting with a third party administrator. The County purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund. Payments are made from the Employee Benefit Fund and county employees to the third party administrator, who pays fixed costs and claims. The County has included the transactions paid through, and the cash held by, the third party administrator in this financial statement. Prior to July 1, 2016 the dental and vision employee coverage was obtained by purchasing a group indemnity policy. Beginning July 1, 2016, the County began its own self-insured dental plan, administered by a separate third party administrator in which the administrator pays the claims and the County reimburses the administrator each month. Claims are recognized as an expense when paid, not when incurred.

The County's Employee Benefit Fund charges employee health insurance expense each month for each employee an amount based on a predetermined "premium". If claims paid in the Self-Insured Medical Plan Fund exceed amounts available in the fund, the Employee Benefit Fund pays an additional amount to cover claims paid. During 2017, this additional amount paid was \$116,605 and payments from the stop-loss policy were \$96,949, which was retained in the Self-Insured Fund to pay claims. During the first six months of 2018, these additional payments were \$700,000, with reimbursements from the stop-loss policy pending but not yet received.

**12. Contingencies**

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2018. Except for 2012, which has been settled, all of these appeals are pending or under appeal in the appropriate courts. In March, 2018 a 2012 tax rebate was paid in the amount of \$380,299 to the protesting taxpayer, with \$111,876 of this amount attributable to county funds and the balance to other taxing districts. Preliminary decisions in the 2013 through 2015 years have been made as follows:

Tax year	Tax Overpayment per Preliminary	County Portion of
	Decisions	Preliminary Decisions
2013	\$ 2,578,318	\$ 737,016
2014	2,139,047	609,270
2015	2,879,228	828,272
2016	2,550,836	783,901
2017	2,072,954	636,354
	<u>\$ 12,220,383</u>	<u>\$ 3,594,813</u>

***Sumner County, Kansas***  
**Notes to Financial Statement**  
*December 31, 2017*

**12. Contingencies (continued)**

These preliminary decisions have been appealed by both parties. Should the County be required to refund a portion of the property taxes already paid and distributed, the refunded amounts will be withheld from the next tax distribution due to the applicable taxing subdivision, including County tax funds.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 and as of 12-31-2017 \$2,213,695 of county 2012 thru 2016 ad valorem tax receipts were temporarily moved to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue. As of the date of this report, funds reserved for the County portion of possible refunds are as follows:

Balance reserved, 12/31/17	\$ 2,213,695
Less: 2012 property taxes refunded in March, 2018	(111,876)
Plus: 2017 property taxes reserved in June, 2018	<u>470,667</u>
Balance reserved as of report date	<u><u>\$ 2,572,486</u></u>

**13. Subsequent Events**

As explained in Note 12 above, a \$380,299 (\$111,876 county portion) was rebated to a county property taxpayer in March, 2018.

As explained in Note 11 above, additional payments of \$700,000 in excess of regular monthly estimated health insurance premiums have been paid from the County's Employee Benefit Fund to the Self-Insured Health Insurance Fund since January 1, 2018 to cover health insurance claims. While it is expected that a portion of these additional payments will be reimbursed by the stop-loss insurance policy, the reimbursement amount has not been determined at this time.

Subsequent events have been evaluated through July 24, 2018 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

**Sumner County, Kansas**  
**Summary of Expenditures--Actual and Budget**  
**Regulatory Basis**  
*(Budgeted Funds Only)*  
For the Year Ended December 31, 2017

Schedule 1

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,626,960	\$ -	\$ 7,626,960	\$ 7,961,477	\$ (334,517)
Special Purpose Funds:					
Road and Bridge	4,218,397	-	4,218,397	3,897,020	321,377
Special Bridge	40,000	-	40,000	39,336	664
Special Road & Bridge	173	-	173	-	173
Agric Complex Bond & Int	49,850	-	49,850	-	49,850
4-H Club	3,000	-	3,000	3,000	-
Fair Association Building	3,500	-	3,500	3,500	-
County Fair	11,500	-	11,500	11,500	-
Health Fund	1,061,395	-	1,061,395	1,050,434	10,961
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	268,065	-	268,065	258,536	9,529
Noxious Weeds	205,926	-	205,926	180,498	25,428
Ambulance	685,000	-	685,000	683,500	1,500
Employee Benefits	4,089,200	-	4,089,200	3,615,711	473,489
County Extension Council	164,812	-	164,812	164,812	-
Mental Health	415,000	-	415,000	415,000	-
Community College Tuition	16	-	16	-	16
Appraiser's Cost	453,270	-	453,270	440,071	13,199
Futures Unlimited	183,600	-	183,600	182,755	845
Service Program for Elderly	136,937	-	136,937	136,937	-
Tax Sale Foreclosure	50,287	-	50,287	41,906	8,381
Tort Liability	46,300	-	46,300	14,279	32,021
Futures Unlimited Building	25,000	-	25,000	24,123	877
Concealed Carry Fees	6,000	-	6,000	-	6,000
Special Parks and Recreation	1,058	-	1,058	-	1,058
Special Alcohol Program	99,079	-	99,079	43,200	55,879
Community Corrections	205,559	-	205,559	191,611	13,948
Work Release	20,000	-	20,000	2,048	17,952
Capital Improvement	40,000	-	40,000	53,126	(13,126)
2010 911 Wire Line	229,000	-	229,000	202,582	26,418
Sex Offender Fee	4,000	-	4,000	1,750	2,250
Inmate Phone System	60,000	-	60,000	28,309	31,691
County Cemetery	52,000	-	52,000	16,436	35,564
Juvenile Justice	187,981	-	187,981	184,847	3,134
Sales Tax Revenue-Health Care	1,417,859	-	1,417,859	1,305,107	112,752
Bio-Terrorism	20,238	-	20,238	17,814	2,424
Cities Readiness Grant	5,000	38,642	43,642	41,430	2,212
CRI Regional Grant	116,934	44,643	161,577	122,177	39,400
SCMR Regional PHEP Grant	35,086	-	35,086	34,506	580
Bond and Interest Funds:					
Bond and Interest	1,315,626	-	1,315,626	1,257,564	58,062
Slate Valley Sewer	22,000	-	22,000	13,768	8,232
Greenfield Impr District B & I	12,518	-	12,518	12,518	-
Business Funds					
Self-Insured Medical Plan	2,400,000	96,949	2,496,949	2,640,899	(143,950)
Trust Funds:					
Prosecuting Attorney Trainee	6,000	-	6,000	5,710	290
Total	\$ 26,019,126	\$ 180,234	\$ 26,199,360	\$ 25,324,797	\$ 874,563

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**Sumner County, Kansas**  
**General Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	Favorable
	Actual			(Unfavorable)
<b>Receipts</b>				
Ad valorem tax	\$ 3,128,212	\$ 2,915,540	\$ 2,772,882	\$ 142,658
Contingent at-risk reserve	(144,811)	(126,797)	-	(126,797)
Back tax collections	70,630	60,634	32,243	28,391
Motor vehicle tax	266,518	320,700	308,999	11,701
Interest on delinquent taxes	155,207	204,349	203,000	1,349
Recreational vehicle tax	5,293	6,267	5,686	581
Commercial vehicle tax	7,407	9,166	-	9,166
Truck tax	10,032	12,731	15,230	(2,499)
Neighborhood revitalization	(176,147)	(198,366)	(160,000)	(38,366)
Motor vehicle excise tax	24	359	80	279
Total taxes	<u>\$ 3,322,365</u>	<u>\$ 3,204,583</u>	<u>\$ 3,178,120</u>	<u>\$ 26,463</u>
Mineral tax	\$ 14,298	\$ 17,908	\$ 37,000	\$ (19,092)
EMPG/SLA grant	13,074	-	-	-
Local alcoholic liquor tax	-	-	152	(152)
Total intergovernmental	<u>\$ 27,372</u>	<u>\$ 17,908</u>	<u>\$ 37,152</u>	<u>\$ (19,244)</u>
Planning fees	\$ 40,641	\$ 17,630	\$ 63,000	\$ (45,370)
NRP fees	94,394	43,910	93,000	(49,090)
Register of Deeds fees	141,942	184,104	52,000	132,104
Sheriff fees	15	1,190	20	1,170
County attorney diversion fees	12,725	17,477	-	17,477
County attorney copy fees	1,161	1,048	-	1,048
Register of Deeds copy fees	8,041	5,496	-	5,496
Heritage Trust Fund fees	(15,856)	(15,872)	(7,100)	(8,772)
Mortgage registration fees	814,922	74,320	191,000	(116,680)
Cereal malt beverage licenses	200	100	150	(50)
Fish and game permits	56	224	75	149
Filing fees - Clerk	3,562	1,480	500	980
Court fees	5,686	6,822	4,750	2,072
Moving permits	4	1	-	1
Treasurer's fees	12,874	11,870	10,000	1,870
Fireworks permits	5,500	5,500	5,000	500
Sheriff - inmate housing	1,077,025	657,245	1,025,000	(367,755)
Total licenses, fees and permits	<u>\$ 2,202,892</u>	<u>\$ 1,012,545</u>	<u>\$ 1,437,395</u>	<u>\$ (424,850)</u>
Interest on idle funds	\$ 38,408	\$ 94,545	\$ 11,000	\$ 83,545
Casino revenue	\$ 1,803,040	\$ 1,786,227	\$ 1,891,592	\$ (105,365)
Sheriff commissary commission	27,057	20,147	29,000	(8,853)
Juvenile supervision	1,469	749	900	(151)
Rental income	54,144	54,076	52,000	2,076
Farm & pasture rent	10,697	28,232	-	28,232
Wind farm in lieu of taxes	300,000	305,625	305,000	625
Producers Ag Fee	-	112,000	-	112,000
Oil & gas royalty	-	-	-	-
Sale of property	6	1,750	-	1,750
Other income	300	1,825	16,316	(14,491)
NSF Checks	(4,483)	-	-	-
Operating transfer from Auto License Fees fund	39,671	8,992	30,000	(21,008)
Transfer from other accounts	-	239,885	140,851	99,034
Contingent reserve fund	-	1,257	-	1,257
Operating transfer from Oil & Gas Valuation fund	184,900	222,618	222,618	-
Operating transfer from Community College fund	-	-	-	-
Total other	<u>\$ 2,416,801</u>	<u>\$ 2,783,383</u>	<u>\$ 2,688,277</u>	<u>\$ 95,106</u>
Total receipts	<u>\$ 8,007,838</u>	<u>\$ 7,112,964</u>	<u>\$ 7,351,944</u>	<u>\$ (238,980)</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b>Expenditures</b>				
County Commission:				
Personal services	\$ 75,027	\$ 75,027	\$ 75,027	\$ -
Commodities	290	729	500	(229)
Contractual service	869	163	1,505	1,342
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 76,186</u>	<u>\$ 75,919</u>	<u>\$ 77,032</u>	<u>\$ 1,113</u>
County Clerk:				
Personal services	\$ 117,441	\$ 119,068	\$ 124,376	\$ 5,308
Commodities	5,623	6,766	6,820	54
Contractual service	4,057	4,371	7,200	2,829
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Reimbursements	-	(9,085)	-	9,085
Total County Clerk	<u>\$ 128,121</u>	<u>\$ 122,120</u>	<u>\$ 139,396</u>	<u>\$ 17,276</u>
County Treasurer:				
Personal services	\$ 318,580	\$ 324,089	\$ 335,893	\$ 11,804
Commodities	6,454	7,645	7,900	255
Contractual service	3,220	5,993	22,400	16,407
Transfer to Equipment Reserve	-	10,000	-	(10,000)
Reimbursements	(174,082)	(155,384)	(147,855)	7,529
Total County Treasurer	<u>\$ 154,172</u>	<u>\$ 192,343</u>	<u>\$ 218,338</u>	<u>\$ 25,995</u>
County Attorney:				
Personal services	\$ 285,451	\$ 285,089	\$ 309,011	\$ 23,922
Commodities	6,883	7,331	7,000	(331)
Contractual service	38,076	35,278	49,250	13,972
Capital outlay	-	-	2,000	2,000
Transfer to Equipment Reserve	2,000	2,000	-	(2,000)
Reimbursements	-	(25)	-	25
Total County Attorney	<u>\$ 332,410</u>	<u>\$ 329,673</u>	<u>\$ 367,261</u>	<u>\$ 37,588</u>
Register of Deeds:				
Personal services	\$ 92,800	\$ 94,033	\$ 95,120	\$ 1,087
Commodities	14,142	6,649	12,120	5,471
Contractual service	1,719	3,566	3,830	264
Capital outlay	-	-	-	-
Reimbursements	-	-	(4,000)	(4,000)
Total Register of Deeds	<u>\$ 108,661</u>	<u>\$ 104,248</u>	<u>\$ 107,070</u>	<u>\$ 2,822</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Expenditures (continued)</u>				
Sheriff:				
Personal services - Sheriff/Jail	\$ 2,177,948	\$ 2,271,108	\$ 2,519,291	\$ 248,183
Commodities	350,422	373,850	415,850	42,000
Contractual service	69,659	93,333	75,800	(17,533)
Capital outlay	650,469	299,977	302,000	2,023
Other jail expenses	534,412	489,573	503,000	13,427
Reimbursements	(29,289)	(36,143)	(470,042)	(433,899)
Juvenile housing	42,780	39,933	48,000	8,067
Total Sheriff	<u>\$ 3,796,401</u>	<u>\$ 3,531,631</u>	<u>\$ 3,393,899</u>	<u>\$ (137,732)</u>
Unified Court:				
Commodities	\$ 82,551	\$ 55,509	\$ 27,500	\$ (28,009)
Contractual service	373,484	381,305	426,500	45,195
Capital outlay	11,227	25,001	5,000	(20,001)
Reimbursements	(65,775)	(71,033)	(50,000)	21,033
Total Unified Court	<u>\$ 401,487</u>	<u>\$ 390,782</u>	<u>\$ 409,000</u>	<u>\$ 18,218</u>
Courthouse - General:				
Commodities	\$ 5,848	\$ 3,628	\$ 6,000	\$ 2,372
Contractual service	694,652	738,516	687,500	(51,016)
Capital outlay	16,427	18,345	20,000	1,655
Postage	75,296	50,765	90,000	39,235
Insurance reimbursement	(160,106)	(3,624)	(175,000)	(171,376)
Total Courthouse - General	<u>\$ 632,117</u>	<u>\$ 807,630</u>	<u>\$ 628,500</u>	<u>\$ (179,130)</u>
County Counselor:				
Personal services	\$ 103,909	\$ 104,909	\$ 105,587	\$ 678
Commodities	-	-	100	100
Contractual service	1,894	752	1,800	1,048
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 105,803</u>	<u>\$ 105,661</u>	<u>\$ 107,487</u>	<u>\$ 1,826</u>
Planning:				
Personal services	\$ 124,297	\$ 124,487	\$ 126,996	\$ 2,509
Commodities	3,777	5,318	8,800	3,482
Contractual service	34,052	19,903	21,300	1,397
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	7,000	7,000	7,000	-
Reimbursements	(1,308)	(536)	-	536
Total Register of Deeds	<u>\$ 167,818</u>	<u>\$ 156,172</u>	<u>\$ 164,096</u>	<u>\$ 7,924</u>



**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)*

	2016 <u>Actual</u>	2017		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
<b>Expenditures (continued)</b>				
Juvenile Court Program:				
Contractual service	\$ 9,643	\$ -	\$ -	\$ -
Total Juvenile Court Program	\$ 9,643	\$ -	\$ -	\$ -
Emergency Preparedness:				
Personal services	\$ 87,265	\$ 88,980	\$ 87,964	\$ (1,016)
Commodities	3,257	2,593	7,000	4,407
Contractual service	21,060	17,410	26,850	9,440
Capital outlay	-	9,000	10,000	1,000
Transfer to Equipment Reserve	10,000	4,000	-	(4,000)
Reimbursements	(1,290)	(1,448)	-	1,448
Total Emergency Preparedness	\$ 120,292	\$ 120,535	\$ 131,814	\$ 11,279
Raymond Frye Complex:				
Contractual service	\$ 22,865	\$ 18,541	\$ 31,000	\$ 12,459
Capital outlay	10,700	2,430	12,000	9,570
Reimbursements	-	-	-	-
Total Raymond Frye Complex	\$ 33,565	\$ 20,971	\$ 43,000	\$ 22,029
Information Services:				
Personal services	\$ 84,079	\$ 85,079	\$ 83,921	\$ (1,158)
Commodities	1,455	3,223	3,050	(173)
Contractual service	222,039	261,084	299,800	38,716
Capital outlay	45,962	28,689	48,500	19,811
Transfer to Equipment Reserve	66,000	60,000	13,000	(47,000)
Reimbursements	(1,530)	(3,447)	-	3,447
Total Information Services	\$ 418,005	\$ 434,628	\$ 448,271	\$ 13,643
Maintenance:				
Personal services	\$ 165,997	\$ 169,588	\$ 169,918	\$ 330
Commodities	7,688	7,719	12,500	4,781
Contractual service	305	1,847	5,000	3,153
Capital outlay	2,000	-	4,000	4,000
Total Maintenance	\$ 175,990	\$ 179,154	\$ 191,418	\$ 12,264
Economic Development:				
Utilities	\$ 4,112	\$ 7,496	\$ 4,000	\$ (3,496)
Rent	7,488	7,488	7,488	-
Appropriation	58,000	94,512	94,512	-
Reimbursements	-	-	(56,000)	(56,000)
Total Economic Development	\$ 69,600	\$ 109,496	\$ 50,000	\$ (59,496)

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)*

Expenditures (continued)	2016 <u>Actual</u>	2017		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Coroner:				
Contractual service	\$ 45,485	\$ 63,651	\$ 67,500	\$ 3,849
Reimbursements	(29,810)	(27,184)	(37,500)	(10,316)
Total Coroner	<u>\$ 15,675</u>	<u>\$ 36,467</u>	<u>\$ 30,000</u>	<u>\$ (6,467)</u>
Geographical Information:				
Personal services	\$ 34,746	\$ 34,902	\$ 37,210	\$ 2,308
Commodities	485	-	1,500	1,500
Contractual service	22,560	23,679	22,900	(779)
Capital outlay	-	-	-	-
Transfer to Equip Reserve	8,000	8,000	8,000	-
Reimbursements	(1,406)	(3,331)	-	3,331
Total Emergency Preparedness	<u>\$ 64,385</u>	<u>\$ 63,250</u>	<u>\$ 69,610</u>	<u>\$ 6,360</u>
CASA	<u>\$ 22,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 628,607	\$ 655,131	\$ 700,886	\$ 45,755
Commodities	8,111	8,385	11,250	2,865
Contractual service	21,912	16,092	25,100	9,008
Capital outlay	4,468	3,031	4,150	1,119
Transfer to Equip Reserve	25,000	-	-	-
Total 911 System	<u>\$ 688,098</u>	<u>\$ 682,639</u>	<u>\$ 741,386</u>	<u>\$ 58,747</u>
Tax Sale:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual service	36,271	-	-	-
Reimbursements	-	-	-	-
Total Tax Sale	<u>\$ 36,271</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Jail Maintenance:				
Personal services	\$ -	\$ -	\$ 2,000	\$ 2,000
Commodities	4,518	-	13,500	13,500
Contractual service	53,163	21,088	28,000	6,912
Capital outlay	502	1,122	5,500	4,378
Total Jail Maintenance	<u>\$ 58,183</u>	<u>\$ 22,210</u>	<u>\$ 49,000</u>	<u>\$ 26,790</u>

**Sumner County, Kansas****General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017**(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)*

Expenditures (continued)	2016 <u>Actual</u>	2017		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 300	\$ 1,200	\$ -	\$ (1,200)
Reimbursement to Employee Benefit fund	322,000	-	-	-
Public Transportation	18,500	18,500	18,500	-
Miscellaneous	20,126	98,625	2,650	(95,975)
Reimbursements	(681)	(283)	-	283
Appropriation to other County fund	-	7,693	-	(7,693)
Ambulance	-	329,484	218,232	(111,252)
Museum	-	-	1,000	1,000
Cemetery	13,313	729	-	(729)
Total Other	<u>\$ 373,558</u>	<u>\$ 455,948</u>	<u>\$ 240,382</u>	<u>\$ (215,566)</u>
Total Expenditures	<u>\$ 7,988,441</u>	<u>\$ 7,961,477</u>	<u>\$ 7,626,960</u>	<u>\$ (334,517)</u>
Receipts Over (Under) Expenditures	\$ 19,397	\$ (848,513)		
Unencumbered Cash, Beginning	742,876	768,773		
Prior Year Cancelled Encumbrances	6,500	-		
Equity Fund Transfer	-	-		
Unencumbered Cash, Ending	<u>\$ 768,773</u>	<u>\$ (79,740)</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Road and Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 2,298,195	\$ 2,678,775	\$ 2,549,044	\$ 129,731
Less Contingent at-risk reserve	(106,379)	(116,560)	-	(116,560)
Delinquent tax	64,997	68,987	49,998	18,989
Motor vehicle tax	193,478	234,951	227,000	7,951
Recreational vehicle tax	3,782	4,595	4,177	418
Commercial vehicle tax	5,065	6,733	-	6,733
16/20M truck tax	22,281	8,739	11,188	(2,449)
Intergovernmental:				
County Highway Fund	828,273	847,705	906,410	(58,705)
State grant	530,254	187,999	-	187,999
Other Road and Bridge collections	4,300	3,069	-	3,069
Total receipts	<u>\$ 3,844,246</u>	<u>\$ 3,924,993</u>	<u>\$ 3,747,817</u>	<u>\$ 177,176</u>
<b><u>Expenditures</u></b>				
Public Works:				
Personal services	\$ 1,601,410	\$ 1,598,154	\$ 1,833,611	\$ 235,457
Commodities	1,299,014	1,257,977	1,137,842	(120,135)
Contractual	79,805	64,244	82,750	18,506
Capital Outlay	338,853	-	265,867	265,867
Reimbursements	(49,643)	(25,273)	-	25,273
Lease purchase payments	-	261,720	152,141	(109,579)
Projects	478,767	470,412	476,400	5,988
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Total expenditures	<u>\$ 4,017,992</u>	<u>\$ 3,897,020</u>	<u>\$ 4,218,397</u>	<u>\$ 321,377</u>
Receipts Over (Under) Expenditures	\$ (173,746)	\$ 27,973		
Unencumbered Cash, Beginning	1,313,654	1,150,468		
Prior Year Cancelled Encumbrances	<u>10,560</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,150,468</u>	<u>\$ 1,178,441</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 34,779	\$ 35,464	\$ 33,690	\$ 1,774
Less Contingent at-risk reserve	(1,609)	(1,543)	-	(1,543)
Delinquent tax	877	871	710	161
Motor vehicle tax	3,697	3,590	3,443	147
Recreational vehicle tax	73	70	63	7
Commercial vehicle tax	102	102	-	102
16/20M truck tax	174	175	170	5
Total receipts	<u>38,093</u>	<u>38,729</u>	<u>38,076</u>	<u>653</u>
<b><u>Expenditures</u></b>				
Public Works:				
Commodities	\$ 36,459	\$ 39,336	\$ 40,000	\$ 664
Receipts Over (Under) Expenditures	\$ 1,634	\$ (607)		
Unencumbered Cash, Beginning	4,391	6,025		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 6,025</u>	<u>\$ 5,418</u>		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2017 budget.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Road and Bridge**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Favorable (Unfavorable)
<u>Receipts</u>				
Taxes	\$ 6	\$ 10	\$ -	\$ 10
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 173	\$ 173
Total expenditures	\$ -	\$ -	\$ 173	\$ 173
Receipts Over (Under) Expenditures	\$ 6	\$ 10		
Unencumbered Cash, Beginning	342	348		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 348	\$ 358		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Agricultural Complex Bond & Interest**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 10,478	\$ 10,478	\$ 11,000	\$ (522)
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 49,850	\$ 49,850
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 49,850	\$ 49,850
Receipts Over (Under) Expenditures	\$ 10,478	\$ 10,478		
Unencumbered Cash, Beginning	58,456	68,934		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 68,934	\$ 79,412		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2017 budget.*

**Sumner County, Kansas****Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 2,858	\$ 2,875	\$ 2,701	\$ 174
Less Contingent at-risk reserve	(132)	(125)	-	(125)
Delinquent tax	61	69	-	69
Motor vehicle tax	290	294	280	14
Recreational vehicle tax	6	6	5	1
Commercial vehicle tax	8	8	-	8
16/20M truck tax	13	14	14	-
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 3,104</u>	<u>\$ 3,141</u>	<u>\$ 3,000</u>	<u>\$ 141</u>
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 104	\$ 141		
Unencumbered Cash, Beginning	-	104		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 104</u>	<u>\$ 245</u>		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Fair Association Building**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 3,335	\$ 3,116	\$ 2,961	\$ 155
Less Contingent at-risk reserve	(154)	(136)	-	(136)
Delinquent tax	76	78	-	78
Motor vehicle tax	360	344	325	19
Recreational vehicle tax	7	7	6	1
Commercial vehicle tax	10	10	-	10
16/20M truck tax	13	17	16	1
Total receipts	<u>\$ 3,647</u>	<u>\$ 3,436</u>	<u>\$ 3,308</u>	<u>\$ 128</u>
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Appropriation	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 147	\$ (64)		
Unencumbered Cash, Beginning	219	366		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 366</u>	<u>\$ 302</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Fair**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 4,288	\$ 4,074	\$ 3,916	\$ 158
Less Contingent at-risk reserve	(198)	(177)	-	(177)
Delinquent tax	102	103	-	103
Motor vehicle tax	435	440	417	23
Recreational vehicle tax	9	9	8	1
Commercial vehicle tax	12	13	-	13
16/20M truck tax	20	21	21	-
Appropriation from general fund	-	7,000	-	7,000
Total receipts	<u>\$ 4,668</u>	<u>\$ 11,483</u>	<u>\$ 4,362</u>	<u>\$ 7,121</u>
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Appropriation	\$ 4,500	\$ 11,500	\$ 11,500	\$ -
Total expenditures	<u>\$ 4,500</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 168	\$ (17)		
Unencumbered Cash, Beginning	193	361		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 361</u>	<u>\$ 344</u>		

**Sumner County, Kansas****Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 53	\$ 93	\$ -	\$ 93
Other:				
Charges for services	686,364	729,980	728,940	1,040
Donations	441	859	-	859
Local sales tax appropriation	333,600	332,727	332,455	272
Total receipts	<u>\$ 1,020,458</u>	<u>\$ 1,063,659</u>	<u>\$ 1,061,395</u>	<u>\$ 2,264</u>
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ 715,359	\$ 729,665	\$ 782,365	\$ 52,700
Commodities	98,971	93,311	93,250	(61)
Contractual	182,045	185,630	180,780	(4,850)
Capital Outlay	110	2,628	1,000	(1,628)
Transfer to Equipment Reserve	-	39,200	4,000	(35,200)
Total expenditures	<u>\$ 996,486</u>	<u>\$ 1,050,434</u>	<u>\$ 1,061,395</u>	<u>\$ 10,961</u>
Receipts Over (Under) Expenditures	\$ 23,972	\$ 13,225		
Unencumbered Cash, Beginning	9,323	33,295		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 33,295</u>	<u>\$ 46,520</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Casino Application**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ -	\$ 57,500
	<u>\$ -</u>	<u>\$ 57,500</u>
Receipts Over (Under) Expenditures	\$ -	\$ (57,500)
Unencumbered Cash, Beginning	57,500	57,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 57,500</u></u>	<u><u>\$ -</u></u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Soil Conservation**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 23,344	\$ 23,004	\$ 21,844	\$ 1,160
Less Contingent at-risk reserve	(1,080)	(1,001)	-	(1,001)
Delinquent tax	553	567	412	155
Motor vehicle tax	2,368	2,405	2,298	107
Recreational vehicle tax	47	47	42	5
Commercial vehicle tax	65	68	-	68
16/20M truck tax	111	112	113	(1)
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 25,408</u>	<u>\$ 25,202</u>	<u>\$ 24,709</u>	<u>\$ 493</u>
<b><u>Expenditures</u></b>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 408	\$ 202		
Unencumbered Cash, Beginning	408	816		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 816</u>	<u>\$ 1,018</u>		

**Sumner County, Kansas****Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Ad valorem tax	\$ 198,663	\$ 229,708	\$ 218,625	\$ 11,083
Less Contingent at-risk reserve	(9,195)	(9,997)	-	(9,997)
Delinquent tax	4,359	4,365	3,524	841
Motor vehicle tax	20,541	20,486	19,608	878
Recreational vehicle tax	408	400	361	39
Commercial vehicle tax	571	582	-	582
16/20M truck tax	775	981	966	15
Transfer from Equipment Reserve	-	-	-	-
Funds from equipment sale	900	-	-	-
Other Income	-	188	-	188
Total receipts	<u>\$ 217,022</u>	<u>\$ 246,713</u>	<u>\$ 243,084</u>	<u>\$ 3,629</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 114,033	\$ 118,089	\$ 120,325	\$ 2,236
Commodities	11,016	10,747	13,000	2,253
Contractual	68,167	68,892	71,240	2,348
Capital outlay	-	869	33,500	32,631
Reimbursements	(95)	(61)	-	61
Other financing uses:				
Operating transfer to Equipment Reserve	<u>30,000</u>	<u>60,000</u>	<u>30,000</u>	<u>(30,000)</u>
Total expenditures	<u>\$ 223,121</u>	<u>\$ 258,536</u>	<u>\$ 268,065</u>	<u>\$ 9,529</u>
Receipts Over (Under) Expenditures	\$ (6,099)	\$ (11,823)		
Unencumbered Cash, Beginning	60,546	54,447		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 54,447</u>	<u>\$ 42,624</u>		

**Sumner County, Kansas****Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 97,662	\$ 104,444	\$ 99,466	\$ 4,978
Less Contingent at-risk reserve	(4,520)	(4,545)	-	(4,545)
Delinquent tax	2,311	2,511	1,086	1,425
Motor vehicle tax	9,699	10,052	9,647	405
Recreational vehicle tax	192	196	178	18
Commercial vehicle tax	266	286	-	286
16/20M truck tax	532	457	475	(18)
Transfers from other accounts	-	-	-	-
Sale of chemicals	60,000	51,448	60,000	(8,552)
Total receipts	<u>\$ 166,142</u>	<u>\$ 164,849</u>	<u>\$ 170,852</u>	<u>\$ (6,003)</u>
<b><u>Expenditures</u></b>				
Public Works:				
Personal services	\$ 82,286	\$ 87,132	\$ 94,026	\$ 6,894
Commodities	63,102	77,670	94,800	17,130
Contractual	6,514	7,696	9,100	1,404
Capital Outlay	-	289	-	(289)
Reimbursements	(1,385)	-	-	-
Other financing uses:				
Operating transfers to Equipment Reserve	8,000	7,711	8,000	289
Total expenditures	<u>\$ 158,517</u>	<u>\$ 180,498</u>	<u>\$ 205,926</u>	<u>\$ 25,428</u>
Receipts Over (Under) Expenditures	\$ 7,625	\$ (15,649)		
Unencumbered Cash, Beginning	64,199	71,824		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 71,824</u>	<u>\$ 56,175</u>		

**Sumner County, Kansas****Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 227	\$ 378	\$ -	\$ 378
Local sales tax appropriation	680,467	354,016	685,000	(330,984)
Transfer from general fund	-	329,484	-	329,484
Total receipts	<u>\$ 680,694</u>	<u>\$ 683,878</u>	<u>\$ 685,000</u>	<u>\$ (1,122)</u>
<b><u>Expenditures</u></b>				
Health:				
Ambulance subsidy	\$ 683,500	\$ 683,500	\$ 685,000	\$ 1,500
Reimbursement	-	-	-	-
Total expenditures	<u>\$ 683,500</u>	<u>\$ 683,500</u>	<u>\$ 685,000</u>	<u>\$ 1,500</u>
Receipts Over (Under) Expenditures	\$ (2,806)	\$ 378		
Unencumbered Cash, Beginning	3,033	227		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 227</u>	<u>\$ 605</u>		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Employee Benefits**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 2,679,916	\$ 3,817,826	\$ 3,633,709	\$ 184,117
Less Contingent at-risk reserve	(124,018)	(166,162)	-	(166,162)
Delinquent tax	69,078	69,181	42,167	27,014
Motor vehicle tax	315,481	277,818	264,626	13,192
Recreational vehicle tax	6,274	5,426	4,869	557
Commercial vehicle tax	8,818	7,853	-	7,853
16/20M truck tax	9,428	15,130	13,043	2,087
Reimbursement from General fund	322,000	-	-	-
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Total receipts	<u>\$ 3,417,763</u>	<u>\$ 4,157,858</u>	<u>\$ 4,089,200</u>	<u>\$ 68,658</u>
<b><u>Expenditures</u></b>				
General Government:				
Social Security	\$ 542,854	\$ 554,288	\$ 595,200	\$ 40,912
Unemployment	6,845	5,779	5,000	(779)
Retirement	555,858	521,834	667,000	145,166
Health insurance	2,288,644	2,330,301	2,568,000	237,699
Kansas police and fire retirement	215,969	217,755	242,000	24,245
Life insurance	5,368	5,310	5,000	(310)
Reimbursements	(251,873)	(26,602)	-	26,602
Other	8,683	7,046	7,000	(46)
Total expenditures	<u>\$ 3,372,348</u>	<u>\$ 3,615,711</u>	<u>\$ 4,089,200</u>	<u>\$ 473,489</u>
Receipts Over (Under) Expenditures	\$ 45,415	\$ 542,147		
Unencumbered Cash, Beginning	-	45,415		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 45,415</u>	<u>\$ 587,562</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Extension Council**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 158,883	\$ 152,405	\$ 144,896	\$ 7,509
Less Contingent at-risk reserve	(7,354)	(6,630)	-	(6,630)
Delinquent tax	3,701	3,771	2,900	871
Motor vehicle tax	16,407	16,381	15,684	697
Recreational vehicle tax	325	320	289	31
Commercial vehicle tax	454	465	-	465
16/20M truck tax	707	780	773	7
Reimbursement from general fund	-	-	-	-
Total receipts	<u>\$ 173,123</u>	<u>\$ 167,492</u>	<u>\$ 164,542</u>	<u>\$ 2,950</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 171,000</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Total expenditures	<u>\$ 171,000</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 2,123	\$ 2,680		
Unencumbered Cash, Beginning	1,054	3,177		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,177</u>	<u>\$ 5,857</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Mental Health**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes - delinquent tax collection	\$ 106	\$ 184	\$ -	\$ 184
Local sales tax appropriation	409,248	411,758	411,758	-
Total receipts	<u>\$ 409,354</u>	<u>\$ 411,942</u>	<u>\$ 411,758</u>	<u>\$ 184</u>
<b><u>Expenditures</u></b>				
Health:				
Appropriation	\$ 415,000	\$ 415,000	\$ 415,000	\$ -
Health insurance	-	-	-	-
Total expenditures	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (5,646)	\$ (3,058)		
Unencumbered Cash, Beginning	8,993	3,347		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,347</u>	<u>\$ 289</u>		

*Exempt from budget law per A.G.O.77-9 and 78-258.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Community College Tuition**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 5	\$ 11	\$ -	\$ 11
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ -	\$ -	\$ 16	\$ 16
	\$ -	\$ -	\$ 16	\$ 16
Receipts Over (Under) Expenditures	\$ 5	\$ 11		
Unencumbered Cash, Beginning	32	37		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	\$ 37	\$ 48		

*Exempt from budget law per K.S.A. 71-301(a).*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Appraiser's Cost**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 404,887	\$ 421,686	\$ 401,276	\$ 20,410
Less Contingent at-risk reserve	(18,742)	(18,348)	-	(18,348)
Delinquent tax	8,677	9,220	6,274	2,946
Motor vehicle tax	35,922	41,528	39,981	1,547
Recreational vehicle tax	712	812	736	76
Commercial vehicle tax	992	1,186	-	1,186
16/20M truck tax	1,675	1,703	1,971	(268)
Reimbursement	828	795	-	795
Total receipts	<u>\$ 434,950</u>	<u>\$ 458,582</u>	<u>\$ 450,238</u>	<u>\$ 8,344</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 319,403	\$ 325,431	\$ 336,744	\$ 11,313
Commodities	34,588	28,857	29,300	443
Contractual	76,850	78,657	83,100	4,443
Capital Outlay	-	-	-	-
Reimbursement	-	-	-	-
Other financing uses:				
Operating transfer to Equipment Reserve	-	7,126	4,126	(3,000)
Total expenditures	<u>\$ 430,841</u>	<u>\$ 440,071</u>	<u>\$ 453,270</u>	<u>\$ 13,199</u>
Receipts Over (Under) Expenditures	\$ 4,109	\$ 18,511		
Unencumbered Cash, Beginning	12,461	16,570		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 16,570</u>	<u>\$ 35,081</u>		

**Sumner County, Kansas****Special Purpose Fund****Future's Unlimited****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes	\$ 62	\$ 101	\$ -	\$ 101
Local sales tax appropriation	<u>180,395</u>	<u>182,755</u>	<u>182,755</u>	<u>-</u>
Total receipts	<u>\$ 180,457</u>	<u>\$ 182,856</u>	<u>\$ 182,755</u>	<u>\$ 101</u>
<b><u>Expenditures</u></b>				
Health:				
Appropriation	<u>\$ 183,600</u>	<u>\$ 182,755</u>	<u>\$ 183,600</u>	<u>\$ 845</u>
Total expenditures	<u>\$ 183,600</u>	<u>\$ 182,755</u>	<u>\$ 183,600</u>	<u>\$ 845</u>
Receipts Over (Under) Expenditures	\$ (3,143)	\$ 101		
Unencumbered Cash, Beginning	4,050	907		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 907</u>	<u>\$ 1,008</u>		

***Sumner County, Kansas***  
**Special Purpose Fund**  
**Economic Development**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
<u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Service Program for Elderly**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 128,624	\$ 127,699	\$ 121,512	\$ 6,187
Less Contingent at-risk reserve	(5,953)	(5,556)	-	(5,556)
Delinquent tax	2,752	2,989	1,850	1,139
Motor vehicle tax	12,594	13,235	12,714	521
Recreational vehicle tax	250	259	234	25
Commercial vehicle tax	348	377	-	377
16/20M truck tax	566	598	627	(29)
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 139,181</u>	<u>\$ 139,601</u>	<u>\$ 136,937</u>	<u>\$ 2,664</u>
<b><u>Expenditures</u></b>				
General Government:				
Appropriation	<u>\$ 137,385</u>	<u>\$ 136,937</u>	<u>\$ 136,937</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1,796	\$ 2,664		
Unencumbered Cash, Beginning	-	1,796		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,796</u>	<u>\$ 4,460</u>		



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Tax Sale Foreclosure**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Favorable
	<u>Actual</u>			(Unfavorable)
<u>Receipts</u>				
Other revenue:				
Tax sale fees	\$ 45,831	\$ 35,042	\$ 20,000	\$ 15,042
<u>Expenditures</u>				
Commodities	\$ -	\$ 3,276	\$ -	\$ (3,276)
Contractual	15,975	38,630	50,287	11,657
Total expenditures	\$ 15,975	\$ 41,906	\$ 50,287	\$ 8,381
Receipts Over (Under) Expenditures	\$ 29,856	\$ (6,864)		
Unencumbered Cash, Beginning	30,715	60,571		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 60,571	\$ 53,707		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Tort Liability**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ <u>1</u>	\$ <u>2</u>	\$ <u>-</u>	\$ <u>2</u>
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ <u>12,500</u>	\$ <u>14,279</u>	\$ <u>46,300</u>	\$ <u>32,021</u>
Receipts Over (Under) Expenditures	\$ (12,499)	\$ (14,277)		
Unencumbered Cash, Beginning	111,297	98,798		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>98,798</u>	\$ <u>84,521</u>		

*Exempt from budget law per K.S.A. 75-6110.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Highway Improvement**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<b><u>Receipts</u></b>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
Other	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<b><u>Expenditures</u></b>		
Capital Outlay:		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	331	331
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 331</u></u>	<u><u>\$ 331</u></u>

*Exempt from budget law per K.S.A. 68-590.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Future's Unlimited Building**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance
	2016	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Receipts</u>	<u>Actual</u>			
Taxes - delinquent tax collection	\$ 8	\$ 13	\$ -	\$ 13
Local sales tax appropriation	24,584	24,123	24,123	-
Total receipts	<u>\$ 24,592</u>	<u>\$ 24,136</u>	<u>\$ 24,123</u>	<u>\$ 13</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 24,123</u>	<u>\$ 25,000</u>	<u>\$ 877</u>
Receipts Over (Under) Expenditures	\$ (408)	\$ 13		
Unencumbered Cash, Beginning	1,293	885		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 885</u>	<u>\$ 898</u>		

**Sumner County, Kansas****Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Fees	\$ 1,430	\$ 1,820	\$ 6,000	\$ (4,180)
<b><u>Expenditures</u></b>				
Public Safety:				
Contractual	\$ 18,085	\$ -	\$ 6,000	\$ 6,000
Total expenditures	\$ 18,085	\$ -	\$ 6,000	\$ 6,000
Receipts Over (Under) Expenditures	\$ (16,655)	\$ 1,820		
Unencumbered Cash, Beginning	25,570	8,915		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 8,915	\$ 10,735		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Parks and Recreation**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ 2,000	\$ -	\$ 1,058	\$ 1,058
Receipts Over (Under) Expenditures	\$ (2,000)	\$ -		
Unencumbered Cash, Beginning	6,058	4,058		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4,058	\$ 4,058		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Alcohol Program**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		<u>2017</u>		Variance
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Receipts</u>				
Liquor tax revenue	<u>\$ 98,820</u>	<u>\$ 107,129</u>	<u>\$ 99,079</u>	<u>\$ 8,050</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 42,800</u>	<u>\$ 43,200</u>	<u>\$ 99,079</u>	<u>\$ 55,879</u>
Receipts Over (Under) Expenditures	\$ 56,020	\$ 63,929		
Unencumbered Cash, Beginning	189,321	245,341		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 245,341</u>	<u>\$ 309,270</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Local Environment Protection Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<b><u>Receipts</u></b>		
Intergovernmental:		
State aid	\$ -	\$ -
<b><u>Expenditures</u></b>		
General Government:		
Personal services	\$ -	\$ -
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Reimbursements	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	6	6
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 6</u>	<u>\$ 6</u>

*Exempt from budget law per K.S.A. 12-16,111.*



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Community Corrections**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental				
State aid	\$ 214,745	\$ 169,920	\$ 205,559	\$ (35,639)
Other revenue	-	-	-	-
Total receipts	<u>\$ 214,745</u>	<u>\$ 169,920</u>	<u>\$ 205,559</u>	<u>\$ (35,639)</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 174,050	\$ 176,899	\$ 168,608	\$ (8,291)
Commodities	2,873	592	1,771	1,179
Contractual	28,096	13,147	35,180	22,033
Capital Outlay	-	-	-	-
Reimbursements	-	973	-	(973)
Total expenditures	<u>\$ 205,019</u>	<u>\$ 191,611</u>	<u>\$ 205,559</u>	<u>\$ 13,948</u>
Receipts Over (Under) Expenditures	\$ 9,726	\$ (21,691)		
Unencumbered Cash, Beginning	29,391	39,117		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 39,117</u>	<u>\$ 17,426</u>		

**Sumner County, Kansas****Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Collections	\$ 1,940	\$ 2,600	\$ 20,000	\$ (17,400)
	<u>\$ 1,940</u>	<u>\$ 2,600</u>	<u>\$ 20,000</u>	<u>\$ (17,400)</u>
<b><u>Expenditures</u></b>				
Public Safety:				
Program expenditures	\$ 2,403	\$ 2,048	\$ 20,000	\$ 17,952
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 2,403</u>	<u>\$ 2,048</u>	<u>\$ 20,000</u>	<u>\$ 17,952</u>
Receipts Over (Under) Expenditures	\$ (463)	\$ 552		
Unencumbered Cash, Beginning	5,304	4,841		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,841</u>	<u>\$ 5,393</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sanitary Landfill Capital Outlay**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<b><u>Receipts</u></b>		
Other revenue:		
Fees	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<b><u>Expenditures</u></b>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	1,025	-
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 1,025</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (1,025)	\$ -
Unencumbered Cash, Beginning	103,264	102,239
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 102,239</u>	<u>\$ 102,239</u>

*Exempt from budget law per K.S.A. 19-120.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Capital Improvement**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 26,171	\$ 21,600	\$ 20,407	\$ 1,193
Less Contingent at-risk reserve	(1,213)	(938)	-	(938)
Less NR Refunds	(439)	(366)	-	(366)
Delinquent tax	1,170	728	-	728
Motor vehicle tax	-	2,601	2,594	7
Recreational vehicle tax	-	51	48	3
Commercial vehicle tax	-	77	-	77
16/20M truck tax	-	-	128	(128)
Other:				
Operating transfer from Equipment Reserve	-	-	-	-
Total receipts	<u>\$ 25,689</u>	<u>\$ 23,753</u>	<u>\$ 23,177</u>	<u>\$ 576</u>
<b><u>Expenditures</u></b>				
Capital Outlay:				
Capital outlay	\$ 17,850	\$ 53,126	\$ 40,000	\$ (13,126)
Transfer to Equipment Reserve	-	-	-	-
Total expenditures	<u>\$ 17,850</u>	<u>\$ 53,126</u>	<u>\$ 40,000</u>	<u>\$ (13,126)</u>
Receipts Over (Under) Expenditures	\$ 7,839	\$ (29,373)		
Unencumbered Cash, Beginning	70,538	78,377		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 78,377</u>	<u>\$ 49,004</u>		

*Not subject to budget law per K.S.A. 19-120.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sheriff Asset Forfeiture**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<b><u>Receipts</u></b>		
Drug tax	\$ 65	\$ -
Forfeitures	<u>4,253</u>	<u>-</u>
Total receipts	<u>\$ 4,318</u>	<u>\$ -</u>
 <b><u>Expenditures</u></b>		
Public Safety:		
Commodities	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 4,318	 \$ -
 Unencumbered Cash, Beginning	 4,438	 8,756
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 8,756</u>	 <u>\$ 8,756</u>

*Exempt from budget law per K.S.A. 60-4117.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Federal Equitable Sharing**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Dept of Justice receipts	\$ 115,069	\$ 19,502
Total revenue	<u>\$ 115,069</u>	<u>\$ 19,502</u>
 <u>Expenditures</u>		
General Government:		
Contractual	\$ 563	\$ 7,455
Total expenditures	<u>\$ 563</u>	<u>\$ 7,455</u>
 Receipts Over (Under) Expenditures	\$ 114,506	\$ 12,047
 Unencumbered Cash, Beginning	75,685	196,265
 Prior Year Cancelled Encumbrances	<u>6,074</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ 196,265</u></u>	<u><u>\$ 208,312</u></u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**2010 911 Wire Line Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
911 System fees	\$ 155,840	\$ 154,980	154,000	980
Reimbursements	<u>17,532</u>	<u>100</u>	<u>\$ -</u>	<u>\$ 100</u>
Total receipts	<u>\$ 173,372</u>	<u>\$ 155,080</u>	<u>\$ 154,000</u>	<u>\$ 1,080</u>
<b><u>Expenditures</u></b>				
Public Safety:				
Contractual	\$ 90,056	\$ 142,922	\$ 154,000	\$ 11,078
Capital outlay	43,719	34,660	50,000	15,340
Reimbursements	-	-	-	-
Operating Transfer to Equipment Reserve	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>\$ 133,775</u>	<u>\$ 202,582</u>	<u>\$ 229,000</u>	<u>\$ 26,418</u>
Receipts Over (Under) Expenditures	\$ 39,597	\$ (47,502)		
Unencumbered Cash, Beginning	183,633	232,739		
Prior Year Cancelled Encumbrances	<u>9,509</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 232,739</u>	<u>\$ 185,237</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**CDBG Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ 51,959	\$ 16,413
 <u>Expenditures</u>		
Capital outlay:		
Passthrough to Sub-recipient	\$ 51,959	\$ 16,413
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	\$ -	\$ -



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sex Offender Fee**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 6,840	\$ 7,325	\$ 4,000	\$ 3,325
<u>Expenditures</u>				
Public Safety:				
Commodities	\$ 18,106	\$ 1,750	\$ 4,000	\$ 2,250
	<u>\$ 18,106</u>	<u>\$ 1,750</u>	<u>\$ 4,000</u>	<u>\$ 2,250</u>
Receipts Over (Under) Expenditures	\$ (11,266)	\$ 5,575		
Unencumbered Cash, Beginning	17,215	5,949		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,949</u>	<u>\$ 11,524</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Inmate Phone System**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Collections	\$ 45,167	\$ 37,178	\$ 60,000	\$ (22,822)
<b><u>Expenditures</u></b>				
Public Safety:				
Communication equipment	\$ 33,080	\$ 28,309	\$ 60,000	\$ 31,691
Reimbursements	-	-	-	-
Total expenditures	\$ 33,080	\$ 28,309	\$ 60,000	\$ 31,691
Receipts Over (Under) Expenditures	\$ 12,087	\$ 8,869		
Unencumbered Cash, Beginning	75,147	87,234		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 87,234	\$ 96,103		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Equipment Reserve**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<b><u>Receipts</u></b>		
Other financing sources:		
Operating transfer from County Attorney	\$ 2,000	\$ 2,000
Operating transfer from Treasurer	-	10,000
Operating transfer from Planning & Zoning	7,000	7,000
Operating transfer from Information Technology	66,000	60,000
Operating transfer from Appraiser	-	7,126
Operating transfer from Emergency Mgmt	10,000	4,000
Operating transfer from Election	30,000	60,000
Operating transfer from Public Health	-	39,200
Operating transfer from Noxious Weed	8,000	7,711
Operating transfer from County Clerk	1,000	1,000
Operating transfer from 911 Emergency Phone Sys	25,000	25,000
Operating transfer from GIS	8,000	8,000
Other income	-	1,600
Total receipts	<u>\$ 157,000</u>	<u>\$ 232,637</u>
<b><u>Expenditures</u></b>		
Capital Outlay:		
Capital outlay	\$ 70,070	\$ 120,939
Operating transfers out:		
Transfer to General Fund	-	182,385
Transfer to Capital Improvement Fund	-	-
Total expenditures	<u>\$ 70,070</u>	<u>\$ 303,324</u>
Receipts Over (Under) Expenditures	\$ 86,930	\$ (70,687)
Unencumbered Cash, Beginning	1,568,363	1,655,293
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1,655,293</u>	<u>\$ 1,584,606</u>

*Not subject to budget law per K.S.A. 19-119.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Cemetery**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 12,138	\$ 16,239	\$ 12,000	\$ 4,239
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 2,531	\$ 15,906	\$ 27,000	\$ 11,094
Capital outlay	-	530	25,000	24,470
Total expenditures	\$ 2,531	\$ 16,436	\$ 52,000	\$ 35,564
Receipts Over (Under) Expenditures	\$ 9,607	\$ (197)		
Unencumbered Cash, Beginning	122,418	132,025		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 132,025	\$ 131,828		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**DARE Program**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 1,000	\$ 3,000
Receipts Over (Under) Expenditures	\$ (1,000)	\$ (3,000)
Unencumbered Cash, Beginning	5,216	4,216
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 4,216</u>	<u>\$ 1,216</u>

**Sumner County, Kansas****Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental				
Grant	\$ 193,582	\$ 185,386	\$ 187,981	\$ (2,595)
<u>Expenditures</u>				
General Government:				
Personal services	\$ 170,414	\$ 162,369	\$ 163,879	\$ 1,510
Commodities	2,046	1,232	2,142	910
Contractual	19,957	19,957	21,960	2,003
Capital outlay	-	-	-	-
Reimbursements	1,136	1,289	-	(1,289)
Total expenditures	\$ 193,553	\$ 184,847	\$ 187,981	\$ 3,134
Receipts Over (Under) Expenditures	\$ 29	\$ 539		
Unencumbered Cash, Beginning	19,922	19,951		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 19,951	\$ 20,490		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**EMA/Cert**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**County Attorney - Asset Forfeiture**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Administration fee	\$       10	\$       -
<u>Expenditures</u>		
General Government		
Capital outlay	\$       -	\$       -
Reimbursements	-	-
Total expenditures	<u>\$       -</u>	<u>\$       -</u>
Receipts Over (Under) Expenditures	\$       10	\$       -
Unencumbered Cash, Beginning	4,066	4,076
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$    4,076</u>	<u>\$    4,076</u>

*Exempt from budget law per K.S.A. 60-4117.*



**Sumner County, Kansas**  
**Special Purpose Fund**  
**War Memorial**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
 <u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	300	300
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Local Emergency Planning**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Neighborhood Revitalization**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 516,607	\$ 533,295
Fees collected	<u>33,851</u>	<u>45,722</u>
Total receipts	<u>\$ 550,458</u>	<u>\$ 579,017</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 511,958	\$ 533,295
Administrative expenses	2,142	1,479
Appropriation to other funds	<u>94,394</u>	<u>44,243</u>
Total expenditures	<u>\$ 608,494</u>	<u>\$ 579,017</u>
Receipts Over (Under) Expenditures	\$ (58,036)	\$ -
Unencumbered Cash, Beginning	58,036	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

*Exempt from budget law per K.S.A. 12-17,118*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Special Emergency Response Team**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 21,745	\$ 17,753
<u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 19,854	\$ 10,113
Receipts Over (Under) Expenditures	\$ 1,891	\$ 7,640
Unencumbered Cash, Beginning	12,705	14,596
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 14,596</u>	<u>\$ 22,236</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Donations for Drug Dog**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Register of Deeds Technology**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 31,560	\$ 31,980
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 5,187	\$ 4,886
 Receipts Over (Under) Expenditures	\$ 26,373	\$ 27,094
 Unencumbered Cash, Beginning	113,791	140,164
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 140,164</u>	<u>\$ 167,258</u>

*Exempt from budget law per K.S.A. 28-115a*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sales Tax Revenue-Health Care**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes:				
Local sales tax	\$ 1,317,317	\$ 1,292,204	\$ 1,313,853	\$ (21,649)
Total receipts	<u>\$ 1,317,317</u>	<u>\$ 1,292,204</u>	<u>\$ 1,313,853</u>	<u>\$ (21,649)</u>
<b><u>Expenditures</u></b>				
Local sales tax appropriation to Ambulance	\$ 680,467	\$ 354,016	\$ 466,768	\$ 112,752
Local sales tax appropriation to Health	333,600	332,455	332,455	-
Local sales tax appropriation to Mental Health	409,248	411,758	411,758	-
Local sales tax appropriation to Futures Unlimited	180,395	182,755	182,755	-
Local sales tax appropriation to Futures Unl. Bldg	24,584	24,123	24,123	-
Local sales tax appropriation to Sumner Reg Med Ctr	-	-	-	-
Total expenditures	<u>\$ 1,628,294</u>	<u>\$ 1,305,107</u>	<u>\$ 1,417,859</u>	<u>\$ 112,752</u>
Receipts Over (Under) Expenditures	\$ (310,977)	\$ (12,903)		
Unencumbered Cash, Beginning	323,880	12,903		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 12,903</u>	<u>\$ -</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Clerk Technology fund**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,890	\$ 7,995
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,890	\$ 7,995
 Unencumbered Cash, Beginning	7,483	15,373
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 15,373</u>	<u>\$ 23,368</u>



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Treasurer Technology**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,890	\$ 7,995
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,890	\$ 7,995
 Unencumbered Cash, Beginning	7,484	15,374
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 15,374</u>	<u>\$ 23,369</u>

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Sales Tax - Cowley College**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Sales tax from state	\$ -	\$ 744,513
<u>Expenditures</u>		
Appropriations to Cowley College	\$ -	\$ 744,513
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Sumner County, Kansas****Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Federal grant	\$ 14,334	\$ 28,129	\$ 20,238	\$ 7,891
<b><u>Expenditures</u></b>				
Public Safety:				
Personal services	\$ 12,956	\$ 13,026	\$ 19,056	\$ 6,030
Commodities	103	878	200	(678)
Contractual	3,900	3,169	982	(2,187)
Capital outlay	9,322	741	-	(741)
Total expenditures	<u>\$ 26,281</u>	<u>\$ 17,814</u>	<u>\$ 20,238</u>	<u>\$ 2,424</u>
Receipts Over (Under) Expenditures	\$ (11,947)	\$ 10,315		
Unencumbered Cash, Beginning	40,373	28,426		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 28,426</u>	<u>\$ 38,741</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Pan Flu Grant**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Grant	\$ -	\$ -
<u>Expenditures</u>		
Health	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	9,958	9,958
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 9,958</u>	<u>\$ 9,958</u>

*Exempt from budget per K.S.A. 12-1663*

**Sumner County, Kansas****Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Grants	\$ -	\$ 43,642	\$ 5,000	\$ 38,642
Reimbursements	644	-	-	-
Total receipts	<u>\$ 644</u>	<u>\$ 43,642</u>	<u>\$ 5,000</u>	<u>\$ 38,642</u>
<b><u>Expenditures</u></b>				
Health:				
Commodities	\$ -	\$ 4,950	\$ -	\$ (4,950)
Contractual	-	4,999	2,000	(2,999)
Capital outlay	<u>8,067</u>	<u>31,481</u>	<u>3,000</u>	<u>(28,481)</u>
Total expenditures	<u>\$ 8,067</u>	<u>\$ 41,430</u>	<u>\$ 5,000</u>	<u>\$ (36,430)</u>
Adjustment for qualifying budget credit	-	-	38,642	38,642
Total expenditures, adjusted	<u>\$ 8,067</u>	<u>\$ 41,430</u>	<u>\$ 43,642</u>	<u>\$ 2,212</u>
Receipts Over (Under) Expenditures	\$ (7,423)	\$ 2,212		
Unencumbered Cash, Beginning	10,492	3,069		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 3,069</u>	<u>\$ 5,281</u>		

**Sumner County, Kansas**  
**Special Purpose Fund**  
**CRI Regional Grant**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Grant	\$ 29,174	\$ 161,577	\$ 116,934	\$ 44,643
	<u>\$ 29,174</u>	<u>\$ 161,577</u>	<u>\$ 116,934</u>	<u>\$ 44,643</u>
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ 21,350	\$ 10,845	\$ 62,559	\$ 51,714
Commodities	-	44	500	456
Contractual	5,723	111,288	53,875	(57,413)
Capital outlay	<u>1,194</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	\$ 28,267	\$ 122,177	\$ 116,934	\$ (5,243)
Adjustment for qualifying budget credit	<u>-</u>	<u>-</u>	<u>44,643</u>	<u>44,643</u>
Total expenditures, adjusted	<u>\$ 28,267</u>	<u>\$ 122,177</u>	<u>\$ 161,577</u>	<u>\$ 39,400</u>
Receipts Over (Under) Expenditures	\$ 907	\$ 39,400		
Unencumbered Cash, Beginning	-	907		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 907</u>	<u>\$ 40,307</u>		

*Exempt from budget law per K.S.A. 12-16,111.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**SCMR Regional PHEP Grant**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Intergovernmental:				
Grant	\$ 8,263	\$ 40,467	\$ 35,086	\$ 5,381
Total receipts	<u>\$ 8,263</u>	<u>\$ 40,467</u>	<u>\$ 35,086</u>	<u>\$ 5,381</u>
<b><u>Expenditures</u></b>				
Health:				
Contractual	\$ 2,514	\$ 33,988	\$ 35,086	\$ 1,098
Commodities	-	518	-	(518)
Total expenditures	<u>\$ 2,514</u>	<u>\$ 34,506</u>	<u>\$ 35,086</u>	<u>\$ 580</u>
Receipts Over (Under) Expenditures	\$ 5,749	\$ 5,961		
Unencumbered Cash, Beginning	-	5,749		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,749</u>	<u>\$ 11,710</u>		

*Exempt from budget law per K.S.A. 12-16,111.*

**Sumner County, Kansas**  
**Special Purpose Fund**  
**Auto License Fee**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
Fees	202,335	203,593
Miscellaneous	-	-
Reimbursement	-	-
Total receipts	<u>\$ 202,335</u>	<u>\$ 203,593</u>
<u>Expenditures</u>		
General Government		
Personal services	\$ 174,104	\$ 157,125
Commodities	6,638	5,419
Contractual services	9,351	7,355
Capital outlay	3,250	-
Operating transfer to general fund	39,671	8,993
Total expenditures	<u>\$ 233,014</u>	<u>\$ 178,892</u>
Receipts Over (Under) Expenditures	\$ (30,679)	\$ 24,701
Unencumbered Cash, Beginning	39,671	8,992
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 8,992</u>	<u>\$ 33,693</u>

*Not subject to budget law per K.S.A. 8-145*



**Sumner County, Kansas**  
**Special Purpose Fund**  
**Contingent At-Risk Reserve**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<b><u>Receipts</u></b>		
Reservation of ad-valorem tax from General	\$ 144,811	\$ 126,797
Reservation of ad-valorem tax from Road & Bridge	106,379	116,560
Reservation of ad-valorem tax from Special Bridge	1,610	1,543
Reservation of ad-valorem tax from 4-H Club	132	125
Reservation of ad-valorem tax from Fair Assoc	154	136
Reservation of ad-valorem tax from Fair	199	177
Reservation of ad-valorem tax from Conservation	1,080	1,001
Reservation of ad-valorem tax from Election	9,195	9,997
Reservation of ad-valorem tax from Noxious Weed	4,520	4,545
Reservation of ad-valorem tax from Employee Benefit	124,019	166,162
Reservation of ad-valorem tax from Extension Council	7,354	6,630
Reservation of ad-valorem tax from Appraisers Cost	18,742	18,348
Reservation of ad-valorem tax from Service for Elderly	5,953	5,556
Reservation of ad-valorem tax from Bond & Interest	62,323	51,134
Reservation of ad-valorem tax from Capital Improvements	<u>1,213</u>	<u>938</u>
Total receipts	<u>\$ 487,684</u>	<u>\$ 509,649</u>
<b><u>Expenditures</u></b>		
Reimbursements	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 487,684	 \$ 509,649
 Unencumbered Cash, Beginning	 <u>1,216,361</u>	 <u>1,704,045</u>
 Unencumbered Cash, Ending	 <u>\$ 1,704,045</u>	 <u>\$ 2,213,694</u>

**Sumner County, Kansas****Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Taxes				
Ad valorem tax	\$ 1,346,575	\$ 1,174,930	\$ 1,118,152	\$ 56,778
Less Contingent at-risk reserve	(62,323)	(51,134)	-	(51,134)
Delinquent tax	18,784	23,379	6,849	16,530
Motor vehicle tax	144,939	139,177	132,986	6,191
Recreational vehicle tax	2,893	2,719	2,447	272
Commercial vehicle tax	4,106	3,946	-	3,946
16/20M truck tax	1,676	7,042	6,555	487
Interest income	267	3,048	-	3,048
Total receipts	<u>\$ 1,456,917</u>	<u>\$ 1,303,107</u>	<u>\$ 1,266,989</u>	<u>\$ 36,118</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal	\$ 1,020,833	\$ 884,127	\$ 884,127	\$ -
Interest	400,258	372,964	373,436	472
Other	-	473	58,063	57,590
Total expenditures	<u>\$ 1,421,091</u>	<u>\$ 1,257,564</u>	<u>\$ 1,315,626</u>	<u>\$ 58,062</u>
Receipts Over (Under) Expenditures	\$ 35,826	\$ 45,543		
Unencumbered Cash, Beginning	35,500	71,326		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 71,326</u>	<u>\$ 116,869</u>		

**Sumner County, Kansas****Bond and Interest Fund****Slate Valley Sewer****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Receipts</u></b>				
Other revenue:				
Collections	\$ 16,631	\$ 15,965	\$ 16,000	\$ (35)
Total receipts	<u>\$ 16,631</u>	<u>\$ 15,965</u>	<u>\$ 16,000</u>	<u>\$ (35)</u>
<b><u>Expenditures</u></b>				
Debt Service:				
Bond principal	\$ 9,976	\$ 10,247	\$ 10,247	\$ -
Bond interest	3,169	2,897	2,897	-
Other costs	603	624	8,856	8,232
Total expenditures	<u>\$ 13,748</u>	<u>\$ 13,768</u>	<u>\$ 22,000</u>	<u>\$ 8,232</u>
Receipts Over (Under) Expenditures	\$ 2,883	\$ 2,197		
Unencumbered Cash, Beginning	16,529	19,412		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 19,412</u>	<u>\$ 21,609</u>		

**Sumner County, Kansas****Bond and Interest****Greenfield Improvement District Bond & Interest****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Special assessments	\$ 12,500	\$ 12,950	\$ 12,518	\$ 432
Interest	-	8	-	8
Reimbursement from Capital Project	-	898	-	898
Total receipts	<u>\$ 12,500</u>	<u>\$ 13,856</u>	<u>\$ 12,518</u>	<u>\$ 1,338</u>
<u>Expenditures</u>				
Debt Service				
Payment on temporary note	\$ -		\$ -	\$ -
Principal - GO Bonds	7,000	8,000	8,000	-
Interest - GO Bonds	5,931	4,518	4,518	-
Cost of issuance	-	-	-	-
Total expenditures	<u>\$ 12,931</u>	<u>\$ 12,518</u>	<u>\$ 12,518</u>	<u>\$ -</u>
		-		
Receipts Over (Under) Expenditures	\$ (431)	\$ 1,338		
Unencumbered Cash, Beginning	-	(431)		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ (431)</u>	<u>\$ 907</u>		

**Sumner County, Kansas**  
**Capital Project Fund**  
**Road Bond Series 2014-1**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ -	\$ -
Bond premium	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Contractual	\$ -	\$ -
Capital outlay		
Oliver Road	-	-
Cost of issuance	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	541,094	541,094
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 541,094</u>	<u>\$ 541,094</u>

**Sumner County, Kansas**  
**Capital Project Fund**  
**Greenfield Improvement District**  
**Schedule of Receipts & Expenditures - Actual**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016 <u>Actual</u>	2017 <u>Actual</u>
<u>Receipts</u>		
Sale of GO bonds	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Reimbursement to Bond and Interest	\$ -	\$ 898
Total expenditures	<u>\$ -</u>	<u>\$ 898</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ (898)
 Unencumbered Cash, Beginning	898	898
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 898</u>	<u>\$ -</u>

**Sumner County, Kansas****Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016			Variance
	Actual	Actual	Budget	Favorable (Unfavorable)
<u>Receipts</u>				
Payment from County to third party administrator	\$ 2,144,321	\$ 2,216,826	\$ 2,400,000	\$ (183,174)
Additional assessments	78,543	116,606	-	116,606
Reinsurance reimbursement	120,191	96,949	-	96,949
Total receipts	<u>\$ 2,343,055</u>	<u>\$ 2,430,381</u>	<u>\$ 2,400,000</u>	<u>\$ 30,381</u>
<u>Expenditures</u>				
Fixed costs:				
Administration fee	\$ 3,200	\$ 3,385	\$ -	\$ (3,385)
Claims fee	95,264	95,761	-	(95,761)
PPO/UR fee	24,291	24,985	-	(24,985)
Dental fee	107,462	-	-	-
Vision fee	31,314	32,120	-	(32,120)
Specific premium	459,094	445,770	-	(445,770)
Aggregate premium	11,746	12,758	-	(12,758)
ACA transitional reinsurance fee	9,698	-	-	-
Claims paid	<u>1,724,882</u>	<u>2,026,120</u>	<u>2,400,000</u>	<u>373,880</u>
Total expenditures	<u>\$ 2,466,951</u>	<u>\$ 2,640,899</u>	<u>\$ 2,400,000</u>	<u>\$ (240,899)</u>
Adjustment for qualifying budget credit	-	-	96,949	96,949
Total expenditures, adjusted	<u>\$ 2,466,951</u>	<u>\$ 2,640,899</u>	<u>\$ 2,496,949</u>	<u>\$ (143,950)</u>
Receipts Over (Under) Expenditures	\$ (123,896)	\$ (210,518)	-	-
Unencumbered Cash, Beginning	413,361	289,465		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 289,465	\$ 78,947		

**Sumner County, Kansas**  
**Trust Fund**  
**Prosecuting Attorney Trainee Fund**  
**Schedule of Receipts & Expenditures - Actual and Budget**  
**Regulatory Basis**

*For the Year Ended December 31, 2017*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees	\$ 7,773	\$ 9,157	\$ 6,000	\$ 3,157
<u>Expenditures</u>				
Commodities	\$ -	\$ 85	\$ -	\$ (85)
Contractual	6,402	5,625	6,000	375
Total expenditures	<u>\$ 6,402</u>	<u>\$ 5,710</u>	<u>\$ 6,000</u>	<u>\$ 290</u>
Receipts Over (Under) Expenditures	\$ 1,371	\$ 3,447	\$ -	\$ 3,447
Unencumbered Cash, Beginning	53,183	54,554		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 54,554</u>	<u>\$ 58,001</u>		



**Sumner County, Kansas**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
*For the Year Ended December 31, 2017*

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,114	\$ 6,179	\$ 6,179	\$ 5,114
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 19,944	\$ 1,909,690	\$ 1,925,162	\$ 4,472
Sales tax collection	117,587	922,602	991,977	48,212
	<u>\$ 137,531</u>	<u>\$ 2,832,292</u>	<u>\$ 2,917,139</u>	<u>\$ 52,684</u>
Division of Vehicles Drivers License and SRS	\$ 2,456	\$ 89,016	\$ 90,217	\$ 1,255
Unclaimed monies	\$ -	\$ -	\$ -	\$ -
Tax Collections				
Special City County Highway	\$ -	\$ 927,267	\$ 927,267	\$ -
Mineral tax	-	35,817	35,817	-
Recreational vehicle tax	1,940	61,753	62,242	1,451
Recreational vehicle tax interest	2	-	2	-
Cash long (short)	(512)	223,413	222,782	119
Motor vehicle tax	110,831	3,306,214	3,308,992	108,053
Motor vehicle tax interest	115	-	115	-
Real estate redemption	214,943	824,117	765,996	273,064
Delinquent personal prop tax: Court	10,051	103,255	106,463	6,843
Current tax	22,980,097	40,155,329	39,067,404	24,068,022
Taxes in suspension	42,669	126,213	126,483	42,399
Taxes in escrow	21,061	25,997	34,763	12,295
Commercial vehicle tax	99	94,174	94,101	172
In lieu of tax - wind farm	-	380,625	380,625	-
Oil/Gas valuation depletion	222,618	-	222,618	-
Undistributed funds	139,091	-	21,236	117,855
	<u>\$ 23,743,005</u>	<u>\$ 46,264,174</u>	<u>\$ 45,376,906</u>	<u>\$ 24,630,273</u>
Taxing District Accounts				
State Educational Building	\$ -	\$ 272,153	\$ 272,189	\$ (36)
State Institutional Building	-	136,077	136,095	(18)
Peck Improvement District	38,784	49,763	63,001	25,546
Suppesville Sewer District	1,217	2,611	2,626	1,202
Townships	-	3,555,614	3,556,255	(641)
Cemeteries	1,837	244,098	244,167	1,768
Misc districts	5	1,106,328	1,106,534	(201)
Cities	-	9,103,885	9,104,098	(213)
School districts	-	15,825,204	15,826,766	(1,562)
	<u>\$ 41,843</u>	<u>\$ 30,295,733</u>	<u>\$ 30,311,731</u>	<u>\$ 25,845</u>
Total County Treasurer Agency Funds	<u>\$ 23,924,835</u>	<u>\$ 79,481,215</u>	<u>\$ 78,695,993</u>	<u>\$ 24,710,057</u>
District Court	\$ 33,700	\$ 2,308,715	\$ 1,876,706	\$ 465,709
Law Library	87,497	39,303	21,194	105,606
Sheriff's Inmate & Commissary	19,853	342,419	340,931	21,341
Total Agency Funds	<u>\$ 24,070,999</u>	<u>\$ 82,177,831</u>	<u>\$ 80,941,003</u>	<u>\$ 25,307,827</u>